

Amendments to the Claims:

The following listing of claims will replace all prior versions, and listings, of claims in the application:

1. (Currently Amended) A lapping polishing agent used for lapping a silicon wafer, containing at least silica powder that is produced by melting raw material silica powder in a flame and is substantially spherical or perfectly spherical and alumina powder, wherein the average grain diameter of the silica powder is 2-7 μm .
2. (Currently Amended) The lapping polishing agent according to claim 1, wherein the average grain diameter of the silica powder is smaller than the average grain diameter of the alumina powder.
3. - 4. (Canceled)
5. (Currently Amended) The lapping polishing agent according to claim 1, wherein the amount of the silica contained in the polishing agent is 20-50 percent by weight.
6. (Currently Amended) The lapping polishing agent according to claim 2, wherein the amount of the silica contained in the polishing agent is 20-50 percent by weight.
7. - 8. (Canceled)
9. (Currently Amended) A lapping method comprising introducing a lapping the polishing agent according to claim 1 to a workpiece silicon wafer, wherein the lapping agent contains at least silica powder that is produced by melting raw material silica powder in a flame and is substantially spherical or perfectly spherical and alumina powder, wherein the average grain diameter of the silica powder is 2-7 μm , and lapping the silicon wafer workpiece in the presence of the lapping polishing agent.
10. (Currently Amended) The A-lapping method according to claim 9, wherein the average grain diameter of the silica powder is smaller than the average grain diameter of

~~the alumina powder comprising introducing the polishing agent according to claim 2 to a workpiece, and lapping the workpiece in the presence of the polishing agent.~~

11. - 12. (Canceled)

13. (Currently Amended) The A-lapping method according to claim 9, wherein the amount of the silica contained in the lapping agent is 20-50 percent by weight comprising
~~introducing the polishing agent according to claim 5 to a workpiece, and lapping the workpiece in the presence of the polishing agent.~~

14. (Currently Amended) The A-lapping method according to claim 10, wherein the amount of the silica contained in the lapping agent is 20-50 percent by weight comprising
~~introducing the polishing agent according to claim 6 to a workpiece, and lapping the workpiece in the presence of the polishing agent.~~

15. - 16. (Canceled)

17. (Currently Amended) A lapping method in which a silicon wafer ~~workpiece~~ is held between an upper turn table and a lower turn table, the silicon wafer ~~workpiece~~ being lapped by rotating the upper and the lower turn tables while being supplied with a lapping ~~polishing~~ agent, wherein the lapping ~~polishing~~ agent is a lapping ~~polishing~~ agent containing at least silica powder that is produced by melting raw material silica powder in a flame and is substantially spherical or perfectly spherical and alumina powder, and wherein the average grain diameter of the silica powder is 2-7 μm .

18. - 19. (Canceled)